

Division of Accounting and Reporting • Local Government Reporting Section

Reporting Instructions  
for  
**Transit Operators**

*for the preparation of the  
Annual Report of Financial Transactions to the State Controller*



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California State Controller

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# General Instructions

## Filing Requirements

**Who must file:** All transit operators (city, county, or special district) who operate or contract for operations a general purpose or specialized service transit system are required under Section 99243 of the Public Utilities Code to file a report of financial transactions with the State Controller.

**When to file:** Public Utilities Code Section 99243 requires reports to be filed 90 days after the close of the operator's fiscal year (110 days if filing in the electronic file format prescribed by the State Controller). Therefore, reports are due by September 30, (October 20 if filing electronically) for those operators whose fiscal year ends June 30.

**Where to file:** All reports are filed with the:

State Controller's Office  
Division of Accounting and Reporting  
Local Government Reporting Section, Transit Unit  
P.O. Box 942850  
Sacramento, CA 94250-5876

## Penalties

Pursuant to Public Utilities Code Section 99243 subdivision C, "the State Controller shall instruct the county auditor to withhold payments from the fund (local transportation fund) to any operator which has not submitted its annual report to the State Controller within the time specified by subdivision (a)."

## Report Assistance

Due to the proliferation of operators, the State Controller's Office is unable to render onsite report preparation assistance. Answers to the most commonly asked questions are found in this set of instructions. Operators in need of additional advice may telephone the State Controller's Office at (916) 445-5153.

When preparing the report, bear in mind the following important points:

## Preparation Reminders

1. Read the instructions carefully before beginning.
2. Use the pre-gummed label provided on Form 001-T.
3. Type or print (use dark blue or black ink) legibly.
4. Form 001-T *must* be signed and dated.
5. Include all required forms and schedules.
6. Assemble report by placing forms in numerical sequence, followed by schedules in alphabetical order.
7. Service provided exclusively for the elderly and handicapped must be reported separately from service provided to the general public.
8. Round amounts to the nearest dollar or whole number.

## Report Preparation:

### Form 001-T

This is the cover page of the report. It identifies the agency and provides pertinent non-financial data. A pre-gummed label has been provided to be used in lieu of entries on the lines provided for the agency name and address. Operators providing two types of service, (general public use and service exclusively for the elderly/handicapped) *MUST* report each service on a *separate* form 001-T.

Indicate, in the boxes provided, the *source* of TDA revenue received by the agency [Articles 4, 4.5 8(c) and 4 (99260.7)], and the *type* of service *provided* by the agency (general public use or specialized service: elderly/handicapped). Claimants may file a single report if claiming more than one article for a type of service. However, a *separate* report must be filed for each type of service provided: General Public Use or Specialized Service: Elderly/handicapped (*exclusive service only*). For example, if an agency had received Article 4 and Article 8(c) monies to provide general public service it should submit one report. If that agency had *also* provided an elderly and/or handicapped service funded under Article 4, a separate report must be submitted for the specialized service.

Special attention to the following details is appreciated.

- Verify the address on the pre-gummed label is correct and current (change if necessary).
- If location address is other than the mailing address, enter it in the space provided.
- Enter the name, phone number, and address of the person preparing the report.
- Verify all phone numbers are correct and current.
- Ensure the report is certified and dated by the appropriate official.
- Please specify the type of service provided: general public use or specialized service: elderly/handicapped (exclusive service only).

**Form 100-T**  
**Page 4**

Account numbers on each line correspond to the prescribed accounting system, Uniform System of Accounts and Records (Series 5000).

<b>Account</b>	<b>Line No.</b>	<b>Account No.</b>	<b>Description</b>
Cash and Cash Items	1	101	Cash on hand, in banks, short-term investment, deposits available for liquidation of operator liabilities.
Account Receivable	2	102	The uncollected portion of earned revenues and reimbursed projects for which a receivable account has not otherwise been provided.
Materials and Supplies	3	103	Cost of all unapplied materials and Inventory supplies, inventory including tools, parts, fuel, etc. (See accounting system for detail)
Other Current Assets	4	104	Assets of a current nature not included in lines 1 through 3 above. Assets convertible to cash within one year of balance sheet date.
Work in Process	6	105	Include labor, material and overhead amounts applied to projects not yet completed or placed in service
Operating Property	7	111	Enter property purchased from operator funds as well as grant funds. Include rolling stock, maintenance facilities, general administration buildings and equipment, etc. that are used to support transit services. Accumulated depreciation for both operator and grant acquired property shall be entered on line 8.
Non Operating Property	9	112	Include property being used in some operation other than transit service, or property not being used. Accumulated depreciation for such property shall be entered on line 10.

**Form 100-T, Page 4**  
(continued)

<b>Account</b>	<b>Line No.</b>	<b>Account No.</b>	<b>Description</b>
Intangible Assets	12	121	Include intangible rights and benefits accruing with a value enduring a period of time longer than one year. Accumulated amortization of these assets shall be entered on Line 13
Investments	15	131	Include all long-term investments.
Special Funds	16	141	Cash balances of those funds restricted for retirement of long-term obligations.
Other Assets	17	151	Enter assets which are not properly included in categories 101.000 through 141.000.
Trade Payables	20	201	Amounts owed on open account to private persons or organization for goods and services furnished to the operator.
Accrued Payroll Liabilities	21	202	Include obligations to pay for labor services rendered including deductions for social security and income taxes.
Accrued Tax Liabilities	22	203	Obligations to pay taxes: payroll, income, property, etc.
Short-term Debt	23	204	Obligations to repay borrowing for periods of less than one year and <i>current</i> maturities of long-term debt.
Add Other Current Liabilities	24	205	Other current liabilities not included above. Includes current portion of judgements payable.
Advances Payable	26	211	Include longer term obligations evidenced by open accounts and notes rather than by more conventional long-term debt instruments.
Total Long-Term Debt	27	221	Obligations due after one year from current period ending date and evidenced by a formal long-term debt instrument. Please indicate the type of debt on the appropriately labeled line with the total on line 27.

**Form 100-T, Page 4**  
 (continued)

Account	Line No.	Account No.	Description
Estimated Liabilities	28	231	Amounts which have been established and segregated as estimates of future liabilities such as long-term pension liabilities, uninsured public liability and property damage losses.
Deferred Credits	29	241	Include credit balances in suspense accounts which have not been properly cleared, deposits or revenues collected in advance.
Public Entity Ownership	31	301	Include initial public ownership in the way of capital contributions, assets, etc.
Grants/ Donations	32	304	Amounts received by the agency to assist in the Paid in Capital procurement of capital assets, (generally the items included in account 111.002).
Accumulated Earnings	33	305	The net cumulative results of operations accruing to the ownership.

**Form 200-T.1**  
**Page 60**

This is the revenue portion of a four page operating statement. Report actual and budgeted revenues in columns A and B, respectively.

<b>Account</b>	<b>Line No.</b>	<b>Account No.</b>	<b>Description</b>
Passenger Fares for Transit Service	1	401	Revenue earned from carrying passengers include base fares, zone premiums, express service premiums, extra cost transfers, quantity discount purchases, "park and ride" revenue, and amounts collected by contractors and not remitted to operators.
Special Transit Fares	2	402	Revenue received from an organization or beneficiary of service rather than the passengers
Auxiliary Transportation	6	406	Revenues earned from operations closely associated with transit operation, includes advertising and ferry service.
Non-Transportation Revenues (Include Interest Revenue)	7	407	Revenue earned from the lease or rental of vehicles or property, parking lot fees, and investment income.
Taxes Levied Directly by Transit System	8-9	408	Tax revenues to operators organized as independent political subdivision with tax authority. Include sales tax revenue, but not the Transportation Development Act 1/4 cents tax, the sales tax contributed by another agency. (Special District only)
Local Cash Grants and Reimbursements	10-13	409	Funds obtained from local governmental units to assist in the paying of operating costs. This category includes TDA 1/4 cent sales tax (SB 325) revenues from the local transportation fund. Also include revenues from the special district augmentation fund and the proceeds of locally levied sales tax which are contributed by another local agency. The general operating assistance account may include "purchase of service" payments from local government units

**Form 200-T.1**  
**Page 60**  
 (continued)

<b>Account</b>	<b>Line No.</b>	<b>Account No.</b>	<b>Description</b>
Local Special Fare Assistance	14	410	Funds obtained from local governmental units to help cover cost between full adult and special reduced fares.
State Cash Grants and Reimbursements	17-22	411	Funds obtained from state governments to assist in paying the cost of transit operations. Include Homeowners' Property Tax Relief, Supplemental Subvention, Article XIX guideway fund (Prop. 5, 1974), T.P. & D. guideway, and State Transit Assistance Funds (SB 620). (Special District only)
Federal Cash Grants and Reimbursements	24-28	413	Funds obtained from the Federal government to assist in paying transit operating cost. Include UMTA section 5, 9 & 18 funds, and Special Demonstration Project Assistance.
Contributed Service Less: Contra Account for Expense	29	430	Services received benefiting the operation, and the operator is under no obligation to pay for the services. The contra account is debited for expenses directly related to the use of the contributed service.
Subsidy from other Sectors of Operations.	30	440	Funds generated from non-transit sectors of an agency.



**Form 200-T.3**  
**Page 61**

This is the expense portion of the four page operating statement.

Each expense should be reported by object class. Actual and budgeted expenses should be reported in column A and B, respectively.

Account	Line No.	Account No.	Description
Labor Operators Salaries & Wages Other Salaries & Wages	1-2	501	Pay and allowances due employees in exchange for labor received. Allowances not arising from performance of work; such as vacation, sick leave, jury duty, and holidays are classified as fringe benefits.
Fringe Benefits	3	502	Payments or accruals to others on behalf of an employee: insurance companies, government, and payments directly to an employee for something other than performance of work.
Services	4	503	Labor and other work provided by outside organizations for fees and related expenses.
Materials and Supplies Fuel and Lubricants Tires and Tubes Other Materials and Supplies	5-7	504	Tangible products obtained from outside suppliers or manufactured internally. Freight in, purchase discounts, cash discounts, sales taxes, and excise taxes except on fuel and lubricants are to be included in the cost of the material or supply. This account is used for materials and supplies issued from inventory and those purchased for immediate use.
Casualty and Liability Costs	9	506	Include costs elements covering; protection of the operator from loss through insurance programs, compensation to others for their losses which transit system is liable. Cost of repairing damaged property is recorded in the labor, fringe benefit, material, and service object classes.
Taxes	10	507	Include sales and excise taxes on fuels and lubricants

**Form 200-T.3: Page 61**  
(Continued)

<b>Account</b>	<b>Line No.</b>	<b>Account No.</b>	<b>Description</b>
Purchased Transportation	11	508	Payment or accrual to other transit systems for providing transportation service <i>Include an amount to offset the unremitted revenue reported in account 401.</i>
Miscellaneous Expense	12	509	Costs not attributable to any other expense categories.
Expense Transfer	13	510	For reporting adjustments and reclassification of expenses previously recorded.
Leases and Rentals	15	512	Payments for the use of capital assets not owned by the operator.
Property Acquired with Operators Funds	16	513	Charges that reflect a loss in service value of assets acquired with the operators accumulated earnings.
Property Acquired With Operators Funds	17	513	Charges that reflect a loss in service value of assets acquired with grant funds.
Amortization of Intangibles	18	513	Charges that allocate the cost of intangibles over more than one fiscal period.

**Form 200-T.4**  
**Page 62**

<b>Account</b>	<b>Line No.</b>	<b>Account No.</b>	<b>Description</b>
Accumulated Earnings Beginning of Period	1		This figure should equal the prior year ending equity figure, (Form 200-T.4, page 62, line 11, and the prior year balance sheet, Form 100-T line 33, page 04)
Total Revenue	2		Enter the appropriate revenue figure from line T31 (Form 200-T.2, page 60).
Total Expense			Enter the appropriate expense figure from line T19 (Form 200-T.3, or page 61).

**Form 200-T.4: Page 62**

(Continued)

<b>Account</b>	<b>Line No.</b>	<b>Account No.</b>	<b>Description</b>
Net Transit Income or (Loss)	4		Subrract line 3 from line 2 to determine net transit operating income (loss).
Other Reconciling Item Gain or Loss on Disposal or Fixed Assets	5	516	A gain or (loss) on sale or disposal of fixed assets was formerly recognized by charges to the appropriate depreciation account. However gains or losses should now be reflected in the account "Other reconciling items."
Net Income or Loss (Special District only)	6		If an operator provides any service other than transit, the net income (loss) from such service shall be entered on these lines, i.e. bridge and highway. Revenue and expense detail for other activities will be reported on the appropriate operating statements provided. (Special District only)
Operator Net Income or (Loss)	7		The sum of lines 4-6.
Reversal of Depreciation and Amortization - Property	8		This figure is a transfer of the amount reported on (Form 200-T.3, page 62, line 17) to capital grant equity.
Accumulated Earnings End of period	11		The sum of line 1 and lines 7 through 10. This figure must agree with the figure on line 33 of the balance sheet (Form 100-T, page 04).

**Form 300-T**  
**Page 63**

Who must file: Those operators receiving grants restricted to capital acquisition from federal, state, or local sources.

<b>Account</b>	<b>Line No.</b>	<b>Account No.</b>	<b>Description</b>
Federal Capital Grants Subvention and Provisions	1-5	464	Enter federal capital grants by program source. Federal revenue sharing received from local source should be entered as a federal grant.
State Capital Grants Subvention and Provisions	8-12	464	Enter state capital grants by program source.
Local Capital Grants Subvention and Provisions	14-17	464	Enter local capital grants by program source.
Non-Governmental Donations	19	464	Amount received as gifts, bequests, donations, etc. to assist with capital asset acquisition.
Total Capital Additions to Equity Lines (6+13+18+19)	T20		Total of lines 6, 13, 18, and 19. This figure represents increases to equity through capital grants.

## Schedule T

### Page 64

The operating data for each mode of transportation in service should be completed in the appropriate column(s). The federal *Annual Report to UMTA* form and line references have been printed on this schedule to facilitate operators filing both reports. Express all figures in whole numbers.

Account	Line No.	Description
Total Passengers Vehicle	1	Report all passengers boarded (unlinked passenger trips).
Total Actual Vehicle Revenue Hours - 406/6	2-5	Annual vehicle revenue hours should reflect total number of actual hours of all vehicles in revenue service. Excluded are hours reporting the hours for weekdays, use 5 days. An average of weekday service may be used and multiplied by 260 (5 days X 52 weeks).
Total Actual Revenue Vehicle Miles (406/4)	6	Total actual revenue vehicle miles for the fiscal year should reflect miles while in revenue service. Exclude miles traveled to and from storage facilities and other deadhead travel.
Revenue Vehicle Inventory (408/Active)	7	Report the total number of <i>active</i> vehicles only. Active vehicles include those that are available to operate in revenue service. <i>Do not</i> include vehicles awaiting sale, disposal, or those held in storage.
Vehicles in Operation - Weekly (406/1) Weekdays-Middays	8-11	Report the number of vehicles operating during a typical week.
Total Employees - Public and Contract PUC 992247(J)	12	Report the number of employee equivalents. 99247(j) "Vehicle service hours per employee" means the vehicle service hours divided by the number of employees employed in connection with the public transportation system, based on the assumption that 2,000 person-hours of work in one year constitute one employee. <i>The count of employees shall also include those individuals employed by the operator which provide services to the agency of the operator responsible for the operation of the public transportation system even though not employed in that agency.</i>
Date Service Began Operations MM-DD-YY	13	Report date numerically i.e. March 2, 1981 should be shown as "03-02-81."

## Schedule T.1

### Page 65

**Schedule of operating cost exclusions and exemptions:** This schedule will assist the Controller in computing the ratios of fare revenues to operating costs, and fare and local support revenues to operating costs. Public Utilities Code (PUC) Sections are cited for reference. Please report costs excluded by reason of:

	<b>PUC Section</b>
Charter Service Costs	
Variable Lease Costs	99247.(a)
Commuter Rail Service Costs	99247.(a)
Exclusion of Paratransit Service Costs	99247.(a)
Exempted Services Extension Costs	99268.10
Ridesharing Costs	99268.16
Insurance Premiums and Liability Claims Costs	99268.17

## Schedule T.2

### Page 66:

### Schedule of

### Contracts with the

### Prison Industry

### Authority

The legislature passed Assembly Bill 1147 (Chapter 562, 1989) into law as a mechanism to increase awareness of The California Prison Industry Authority's goods and services available to transit operators.

This assembly bill changed Public Utilities code Section 99243(b) to require the State Controller to report the dollar amount of goods and services contracted from the Prison Industry Authority for the current fiscal year, and the estimated dollar amount of goods and services to be contracted for in the next fiscal year.

	<b>Line No.</b>	<b>PUC Section</b>
Uniforms	1	99243
Furniture	2	99243
Bus Repair	3	99243
Other (Specify)	4	99243

For information regarding available services, please contact:

The Prison Industry Authority  
560 East Natoma Street  
Folsom, CA 95630-2200  
Telephone: (916) 355-0213

Direct questions regarding completing page 66 to:

The State Controller's Office  
Division of Accounting and Reporting  
Local Government Reporting Section - Transit Unit  
P.O. Box 942850  
Sacramento, CA 95840-5876  
Telephone: (916) 445-5153